

196407-332
STATE OF INDIANA
OFFICE OF THE SECRETARY OF STATE

CERTIFICATE OF DISSOLUTION

US EPA RECORDS CENTER REGION 5



396429

To Whom These Presents Come, Greeting:

WHEREAS, there has been presented to me Articles of Dissolution for

GARY DEVELOPMENT CO INC

pertaining to the dissolution of said Corporation by Act of the Corporation;

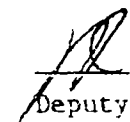
WHEREAS, said Articles of Dissolution have been prepared and signed in accordance with the Indiana Business Corporation Law, as amended.

WHEREAS, upon due examination, I find that they conform to law:

NOW, THEREFORE, I, SUE ANNE GILROY, Secretary of State, hereby certify that I have this day endorsed my approval upon such copies of Articles so presented, and, having received the fees required by law, have filed one copy of the Articles in this office and returned the remaining copy bearing the endorsement of my approval to the corporation.

The effective date of this dissolution is April 07, 1998.

In Witness Whereof, I have hereunto set my hand and affixed the seal of the State of Indiana, at the City of Indianapolis, this Seventh day of April, 1998


Deputy

196907-332

ARTICLES OF DISSOLUTION

OF

GARY DEVELOPMENT CO., INC.

The above corporation (hereinafter referred to as the "Corporation") desiring to give notice of corporate action authorizing and effectuating the dissolution of the Corporation pursuant to the provisions of the Indiana Business Corporation Law, sets forth the following:

ARTICLE I - NAME

Name of Corporation:

GARY DEVELOPMENT CO., INC.

Date of Incorporation:

July 23, 1969

ARTICLE II - AUTHORIZATION

The date the dissolution was authorized pursuant to Indiana Code 23-1-45-2:

MARCH 4, 1998

ARTICLE III - VOTE OF SHAREHOLDERS

The shareholders of the Corporation unanimously voted in favor of the dissolution and the total number of votes cast for dissolution was sufficient for approval.

In Witness Whereof, the undersigned being the Officer of said Corporation executes these Articles of Dissolution and verifies, subject to the penalties of perjury that the statements contained herein are true, this

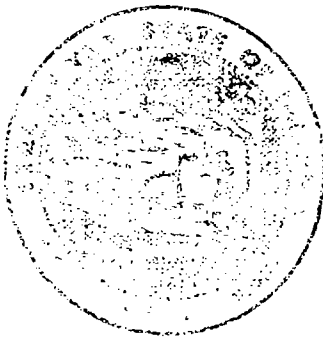
4th day of MARCH, 1998.

Signature:

Printed Name:

William M. Nanini, President

STATE OF INDIANA
Office of the Secretary of State



I hereby certify that this is a true and complete copy of the
two (2) page document(s)
as filed in this office.

DATED Jun 15, 1999

Joe Conrad Murray
Secretary of State

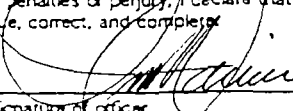
By [Signature]

This Certification Stamp replaces our previous Certification
System.

Form **966**(Rev. December 1995)
Department of the Treasury
Internal Revenue Service**Corporate Dissolution or Liquidation**

(Required under section 6043(a) of the Internal Revenue Code)

OMB No. 1545-0041

Name of corporation Gary Development Co., Inc.		Employer identification number 35-1302618	
Number, street, and room or suite no. (If a P.O. box number, see instructions below.) 2120 West Ina Road, Suite 200		Check type of return <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120-L <input type="checkbox"/> 1120-IC-DISC <input type="checkbox"/> 1120S <input type="checkbox"/> Other ▶	
City or town, state, and ZIP code Tucson, AZ 85741			
1 Date incorporated 9/30/73	2 Place incorporated Indiana	3 Type of liquidation <input checked="" type="checkbox"/> Complete <input type="checkbox"/> Partial	4 Date resolution or plan of complete or partial liquidation was adopted MARCH 4, 1998
5 Service Center where corporation filed its immediately preceding tax return	6 Last month, day, and year of immediately preceding tax year 6/30/97	7a Last month, day, and year of final tax year 11/30/97	7b Was corporation's final tax return filed as part of a consolidated income tax return? If "Yes," complete 7c, 7d, and 7e. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7c Name of common parent N/A		7d Employer identification number of common parent N/A	7e Service Center where consolidated return was filed N/A
8 Total number of shares outstanding at time of adoption of plan of liquidation		Common 2030	Preferred -0-
9 Date(s) of any amendments to plan of dissolution		N/A	
10 Section of the Code under which the corporation is to be dissolved or liquidated		336	
11 If this return concerns an amendment or supplement to a resolution or plan, enter the date the previous Form 966 was filed		N/A	
Attach a certified copy of the resolution or plan and all amendments or supplements not previously filed.			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.			
Signature of officer 		Title William M. Nanini, President	Date 1-3-4-98

Instructions

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 5 hr., 1 min.
Learning about the law or the form 6 min.
Preparing and sending the form to the IRS 11 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send the tax form to this office. Instead, see **When and Where To File** on this page.

Who Must File.—A corporation must file Form 966 if it adopts a resolution or plan to dissolve the corporation or liquidate any of its stock. Exempt organizations are not required to file Form 966. These organizations should see the Instructions for Form 990 or 990-PF.

When and Where To File.—File Form 966 within 30 days after the resolution or plan is adopted to dissolve the corporation or liquidate any of its stock. If the resolution or plan is amended or supplemented after Form 966 is filed, file another Form 966 within 30 days after the amendment or supplement is adopted. The additional form will be sufficient if the date the earlier form was filed is entered on line 11 and a certified copy of the amendment or supplement is attached. Include all information required by Form 966 that was not given in the earlier form.

File Form 966 with the Internal Revenue Service Center where the corporation is required to file its income tax return.

Distribution of Property.—A corporation must recognize gain or loss on the distribution of its assets in the complete liquidation of its stock. For purposes of determining gain or loss, the distributed assets are valued at fair market value. Exceptions to this rule apply to liquidation of a subsidiary and to a distribution that is made pursuant to a plan of reorganization.

Address.—Include the suite, room, or other unit number after the street address. If mail is not delivered to the street address and the corporation has a P.O. box, enter the box number instead of the street address.

Signature.—The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return required to be filed on behalf of a corporation.